

RECORDATION NO. 25377 FILED

DEC 28 '04 1-03 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

December 28, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated August 30, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Lessor:	The Andersons, Inc. 480 West Dussel Drive Maumee, OH 43537
Lessee:	Jack Daniel Distillery Lem Motlow Prop., Inc. P.O. Box 702 Lynchburg, TN

A description of the railroad equipment covered by the enclosed documents is:

14 railcars within the series AEX 8504 – AEX 9157

Mr. Vernon A. Williams
December 28, 2004
Page Two

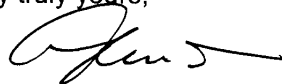
A short summary of the document to appear in the index is:

Memorandum of Lease

Also enclosed is a check in the amount of \$32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

MEMORANDUM OF LEASE

DEC 28 '04 1-03 PM

WITNESSETH

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is entered into as of the 30th day of August, 2004, by and between The Andersons, Inc., an Ohio corporation, having its principal place of business at 480 W. Dussel Drive, Maumee, OH 43537 (hereinafter "Lessor") and Jack Daniel Distillery, Lem Motlow Prop., Inc, a Tennessee corporation, having its principal office at P. O. Box 702, Lynchburg, Tennessee (hereinafter "Lessee").

1. Lessor and Lessee are parties to that Certain Master Lease Agreement dated August 1, 2004, (the "Master Lease"), and Deal #R00305 dated as of August 1, 2004 (the "Assigned Schedule"), whereby Lessor leases to Lessee fourteen (14) railcars bearing railroad reporting marks as noted on attached Exhibit "A" (collectively, the "Railcars") for the term of thirty-six (36) months starting August 1, 2004.
2. The parties desire to execute this Memorandum for purposes of memorializing of record the Lease Agreement and Schedule contemplated hereby.
3. This Memorandum of Lease may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same Memorandum of Lease.

IN WITNESS WHEREOF, the parties have executed this Memorandum of Lease as of the day and year first written above.

[Signature Pages to Follow]

LESSEE:

By: Thomas R Beam

Title: Sr. V.P. & General Mgr.

STATE OF Tennessee

COUNTY OF Moore) SS:

The foregoing instrument was acknowledged before me this 5th day of August, 2004, by Thomas R Beam, the V.P. & General Mgr. TDD, a Inc corporation, on behalf of the corporation.

Becky Weatherpoon
Notary Public

Becky Weatherpoon
Notary Public at Large
Moore County, Tennessee
My commission expires
10/28/07

LESSOR:

THE ANDERSONS, INC.

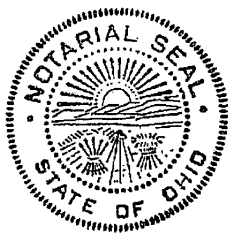
By: Rasesh H. Shah

Title: President, Rail Group

STATE OF OHIO)

COUNTY OF LUCAS) SS:

The foregoing instrument was acknowledged before me this 30th day of August, 2004, by Rasesh H. Shah, the President, Rail Group of The Andersons, Inc., an Ohio corporation, on behalf of the corporation.



Julie Ann Dible
Notary Public

JULIE ANN DIBLE
Notary Public, State of Ohio
Commission Expires 8-20-05

EXHIBIT A		
Jack Daniels		
Deal # R00305		
Car Description		
5701 cu. ft. Covered		
Hoppers		
Car Number		
1	AEX	8504
2	AEX	8523
3	AEX	8553
4	AEX	9095
5	AEX	9096
6	AEX	9103
7	AEX	9122
8	AEX	9125
9	AEX	9131
10	AEX	9136
11	AEX	9139
12	AEX	9140
13	AEX	9154
14	AEX	9157

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 12/28/04



Robert W. Alvord